

Issues Relating to the Child Care Development Fund

June 2002

Health and Child Care Issues
Evaluation Committee

Indiana Legislative Services Agency

Legislative Evaluation and Oversight

The Office of Fiscal and Management Analysis is a Division within the Legislative Services Agency that performs fiscal, budgetary and management analysis. Within this office teams of program analysts evaluate state agency programs and activities as set forth in IC 2-5-21.

The goal of Legislative Evaluation and Oversight is to improve the legislative decision-making process and, ultimately, state government operations by providing information about the performance of state agencies and programs through evaluation.

The evaluation teams prepare reports for the Legislative Council in accordance with IC 2-5-21-10(c). The published reports describe state programs, analyze management problems, evaluate outcomes, and include other items as directed by the Legislative Evaluation and Oversight Policy Subcommittee of the Legislative Council. The report is used by an evaluation committee to determine the need for legislative action.

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Preface

Each year, the Legislative Services Agency prepares reports for the Legislative Council in accordance with IC 2-5-21. In accordance with Legislative Council Resolution 01-09, this report concerns issues relating to the Family and Social Services Administration (FSSA) Child Care Development Fund. It has been prepared for use by the Evaluation Committee.

We gratefully acknowledge all those who assisted in the preparation of this report.

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Introduction

On October 1, 2001, the State Board of Accounts (SBA) issued an audit of the Family and Social Services Administration (FSSA) Child Care Development Fund from May 1, 1997, to December 31, 2000. The audit cited many problems with contracting, reimbursement methods, and control procedures. The Legislative Evaluation and Oversight Policy Subcommittee of the Legislative Council requested an overview of the audit results and a discussion of the long-term and short-term measures the FSSA is taking to address the deficiencies found in the audit report.

Background

The Child Care Development Fund (CCDF) is a federal program begun in 1996 under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, PL 104-193, to assist low-income families, families receiving temporary public assistance, and those transitioning from public assistance to obtain child care so that they can work or attend training or education. The federal government provides money to the states from three funding streams: mandatory funds, matching funds, and discretionary funds. According to the CCDF website, in 2000, the State of Indiana was awarded a total of \$72,442,500 from these three streams. (see Exhibit 1) The funds not only provide direct assistance for the purchase of child care services, but they are also directed to improve the quality and availability of child care services. In Indiana, the FSSA is responsible for the funds received from the federal government. The FSSA chose to administer the CCDF program through the local step ahead councils.

Under state statute, a statewide step ahead council appoints local step ahead councils in each county. The local councils are comprised of a voluntary membership representing many facets of child and family services. According to state administrative rules, among other functions, the local step ahead councils are responsible for identifying the needs, resources, and services within the community; coordinating efforts among the agencies serving the needs of children and families; facilitating local service delivery programs; and streamlining funding mechanisms. Indiana administers the CCDF funding through the local step ahead councils who select voucher agents to qualify participants, reimburse child care provider claims, disseminate information about the program, and collect data for caseload estimation.

The local step ahead councils advertised for voucher agents and selected among the applicants. FSSA contracted with the selected voucher agents to administer the CCDF program. In many cases, only one agency applied to be the voucher agent and some agents served more than one county. According to the audit, there were 60 voucher agents among the 92 counties. (Exhibit 2) In most cases, according to the FSSA, the voucher agents were community groups and derived income from several sources. In other cases, the role of voucher agent was the primary source of income for the firm. Voucher agents

were reimbursed for direct costs paid to child care providers and for program support or administrative costs. The FSSA determined the percentage for computing administrative costs, which was approximately 8% of the amount awarded.

The State Board of Accounts' Audit

The audit focused on one voucher agent, Daybreak Management, Inc. (Daybreak), and the FSSA's management of the program. Daybreak, a for-profit company, held the contract for services in Marion County. Two issues caused the SBA to focus on this particular agency: (1) large, even-dollar monthly claims and (2) Daybreak had paid dividends to investors even though the FSSA contract was 99.9% of Daybreak's revenues and the contract made no provision for profits. The audit revealed problems with FSSA controls that allowed Daybreak to receive reimbursement apparently in violation of the contract and without properly documenting claims.

The SBA found unallowable administrative costs claimed and paid to Daybreak which included compensation paid to owners; owner's life insurance benefits; loans to owners; and memberships, penalties, and gifts paid by the company. The SBA found that Daybreak, contrary to the contract, had estimated claims and did not reconcile these estimates to the claims actually paid. Daybreak allowed child care providers to sign documentation of a family's eligibility, although this provider oversight function was Daybreak's under the contract. Also, the audit found that Daybreak had made payments to providers and for expenditures without proper documentation or without complete and accurate documentation.

The SBA audit indicates that the FSSA had reviewed the contract, found the unallowed costs claimed by Daybreak, and demanded return of the payments for these costs. However, the SBA found controls established by the FSSA did not provide for the timely identification and resolution of problems and that there was inadequate follow-up by the FSSA. Administrative costs were particularly vulnerable to the problems of control since there were no cost standards established by FSSA. According to the audit, this resulted in the FSSA being unable to determine if administrative costs were reasonable. The FSSA failed to review reports submitted by voucher agents reconciling administrative costs to funding allocations, and the SBA found that requests for additional administrative funding were granted without analysis of the reasonableness of the increase. The method of funding allocation for administrative costs was also criticized in the audit. In particular, voucher agents were responsible for developing waiting lists of potential clients, and these lists, in part, formed the basis for distribution of funding.

The Audit Findings

According to the audit document, the FSSA agreed with all of the findings and agreed to implement all of the recommendations. The SBA recommendations included in the audit are outlined below:

1. Develop contingency plans to replace noncompliant voucher agents for major programs;
2. Establish effective monitoring procedures - -
 - ensure that expenditures have appropriate supporting documentation,
 - evaluate if costs are reasonable and necessary,
 - develop methods that provide timely information,
 - ensure that all significant exceptions have corrective actions, and
 - ensure that the corrective actions are taken in a timely manner;
3. Determine the proper costs by using - -
 - allocation costs that more closely approximate actual cost;
4. Determine control weaknesses - -
 - review award methods,
 - review payment methods, and
 - review contracts with for-profits for unique weaknesses;
5. Evaluate voucher agent's computer system - -
 - enforce cost allocation plan requirements,
 - evaluate the cost effect of awarding multiple contracts to one contractor, and
 - enforce contract requirement for the eligibility process.

The FSSA Response

According to the audit, on July 16, 2001, the contract with Daybreak was terminated for failing to provide key services, and FSSA took over the operations. The FSSA, along with the SBA, is seeking repayment from Daybreak of \$8.9 M, the unallowable costs amount. An independent management review of the Child Care Development Fund was undertaken, and two staff members who were deemed accountable for audit findings were terminated.¹ Also, the FSSA, Audit Division, began audits of 15 other programs.²

In the long term, FSSA intends to establish a central reimbursement office for the reimbursement of child care provider claims in all counties, according to testimony before

¹FSSA reports that one of the two staff members terminated as a result of the audit findings was reinstated.

²The audits completed to date include Daybreak Management; Daybreak Ltd.; East Central Opportunities, Inc.; Gibson County Step Ahead; Hendricks County Step Ahead; Henry County Step Ahead; Marshall-Starke Development, Inc.; Oaklawn Psychiatric Center, Inc.; Porter County Step Ahead; Wabash County Step Ahead; and White County Step Ahead.

the Board for the Coordination of Child Care Regulation.³ The August 23, 2001, Board meeting minutes indicate that FSSA is moving to a central reimbursement office to provide cost effectiveness through economies of scale and that locals will still have responsibility for intake and assessment.⁴ The transition from voucher agent to central office will happen over time, and the central reimbursement office is expected to make biweekly reimbursements and develop easy-to-use claims forms.⁵

In addition to a central reimbursement office, FSSA contracted with a third party to evaluate administrative costs. The third-party evaluator will collect and verify cost information from voucher agents and make comparisons with other states to develop proposed reimbursement methods that will ensure that the State is paying a fair and equitable rate for the services contracted. This study was expected to be complete in early December 2001 and finalized by the end of January 2002. However, the FSSA now reports that the study will be completed by June 30, 2002.

Also, FSSA has contracted two accountants to monitor eligibility determination. The system of control established by FSSA will require voucher agents to be monitored on an annual basis. FY 2001 contract monitoring will be completed by March 2002. A case file review based on a statistically significant sample size will be used by the contract accountants to validate claims. Voucher agents will be notified within 30 days of case file review completion of major or minor exceptions found and will be given corrective actions and deadlines to rectify the problems. The grantee will have 45 days to correct problems, and the Audit Division of the FSSA will follow up to determine compliance. The penalties for noncompliance will include repayment requests, contract termination, and unfavorable reporting to the Department of Administration.

FSSA has amended the voucher agent contract for FY 2002, effective on October 1, 2001, acknowledging that profit was not negotiated as part of the original agreement and that profit is not a reimbursable expense. For future contracts, the FSSA intends to base contracts on unit rates rather than cost reimbursement. According to FSSA, these rates may include a reasonable amount of profit consistent with federal regulations for the CCDF program. Also, reports from the automated systems of voucher agents have been reviewed

³ The Board for the Coordination of Child Care Regulation met six times between August 23, 2001, and October 22, 2001, and received testimony both from the FSSA and from locals about the role of voucher agents and centralized reimbursement. Board minutes, discussions with the FSSA legislative liaison, and written information submitted by FSSA, as well as audit information, formed the basis for this section.

⁴ There is no reference in the minutes to the unallowed administrative costs claimed by Daybreak or the audit of the Child Care Development Fund.

⁵ The FSSA website was reviewed on November 13, 2001, and the list of voucher agents awarded contracts for FY 2001, which includes Daybreak, continues to be available, making it difficult to determine how many counties have been turned over to the central reimbursement method.

by the Audit Division by comparing the report to support documentation, and the Audit Division sent letters to all voucher agents requiring them to submit cost allocation plans.

Discussion

Many weaknesses in the FSSA's control of the Child Care Development Fund were uncovered by the SBA audit. The recommendations in the audit have resulted in the FSSA developing a central office approach to child care provider claims reimbursement. The FSSA will reimburse voucher agents for performing other designated functions, including intake and assessment. The rate for these services will be determined with the help of a consultant.

Local step ahead councils and providers indicated their concerns about a central reimbursement office, including lack of input from locals, difficulty in detecting fraud, the failure of smaller providers if payments are delayed, and the rapid transition from local voucher agents to the central office model.⁶ These concerns present some challenges to the FSSA-proposed changes. The FSSA will need to monitor whether the savings that are achieved by centralizing reimbursement, including the single set of administrative cost reimbursements and no monitoring costs, are not offset by significantly lower participation by child care providers.

⁶See the minutes of the Board for the Coordination of Child Care Regulation.

FISCAL YEAR 2000 CHILD CARE DEVELOPMENT FUND GRANT AWARD
SUMMARY
QUARTER END DATE : 9/30/2000

<u>STATE</u>	<u>2000 CCDF</u> <u>MANDATORY</u> <u>Federal</u> <u>Funds</u> <u>Awarded</u> <u>(A)</u>	<u>2000 CCDF</u> <u>MATCHING</u> <u>Federal</u> <u>Funds</u> <u>Awarded</u> <u>(B)</u>	<u>2000 CCDF</u> <u>DISCRETIONARY</u> <u>Federal</u> <u>Funds</u> <u>Awarded</u> <u>(C)</u>	<u>TOTAL</u> <u>(D)</u>
<u>ALABAMA</u>	<u>16,441,707</u>	<u>17,422,447</u>	<u>24,179,698</u>	<u>58,043,852</u>
<u>ALASKA</u>	<u>3,544,811</u>	<u>3,139,013</u>	<u>2,462,924</u>	<u>9,146,748</u>
<u>ARKANSAS</u>	<u>5,300,283</u>	<u>10,504,789</u>	<u>14,108,936</u>	<u>29,914,008</u>
<u>AMERICAN SAMOA</u>	<u>0</u>	<u>0</u>	<u>1,135,630</u>	<u>1,135,630</u>
<u>ARIZONA</u>	<u>19,827,025</u>	<u>21,135,523</u>	<u>24,109,239</u>	<u>65,071,787</u>
<u>CALIFORNIA</u>	<u>85,593,217</u>	<u>151,609,079</u>	<u>140,118,941</u>	<u>377,321,237</u>
<u>COLORADO</u>	<u>10,173,800</u>	<u>16,875,278</u>	<u>12,777,050</u>	<u>39,826,128</u>
<u>CONNECTICUT</u>	<u>18,738,357</u>	<u>13,162,205</u>	<u>8,348,819</u>	<u>40,249,381</u>
<u>DELAWARE</u>	<u>5,179,330</u>	<u>2,958,948</u>	<u>2,324,302</u>	<u>10,462,580</u>
<u>DIST.OF</u> <u>COLUMBIA</u>	<u>4,566,974</u>	<u>1,811,418</u>	<u>2,004,896</u>	<u>8,383,288</u>
<u>FLORIDA</u>	<u>43,026,524</u>	<u>58,559,649</u>	<u>60,657,099</u>	<u>162,243,272</u>
<u>GEORGIA</u>	<u>36,548,223</u>	<u>33,434,728</u>	<u>39,040,010</u>	<u>109,022,961</u>
<u>GUAM</u>	<u>0</u>	<u>0</u>	<u>2,558,708</u>	<u>2,558,708</u>
<u>HAWAII</u>	<u>4,971,633</u>	<u>4,985,343</u>	<u>4,607,295</u>	<u>14,564,271</u>
<u>IDAHO</u>	<u>2,867,578</u>	<u>5,541,698</u>	<u>6,208,409</u>	<u>14,617,685</u>
<u>ILLINOIS</u>	<u>56,873,824</u>	<u>52,789,382</u>	<u>44,098,996</u>	<u>153,762,202</u>
<u>INDIANA</u>	<u>26,181,999</u>	<u>24,580,841</u>	<u>21,679,660</u>	<u>72,442,500</u>
<u>IOWA</u>	<u>8,507,792</u>	<u>11,356,765</u>	<u>10,586,303</u>	<u>30,450,860</u>
<u>KANSAS</u>	<u>9,811,721</u>	<u>11,127,900</u>	<u>10,453,641</u>	<u>31,393,262</u>
<u>KENTUCKY</u>	<u>16,701,653</u>	<u>15,883,061</u>	<u>21,115,994</u>	<u>53,700,708</u>
<u>LOUISIANA</u>	<u>13,864,552</u>	<u>18,983,001</u>	<u>29,952,478</u>	<u>62,800,031</u>
<u>MAINE</u>	<u>3,018,598</u>	<u>4,556,662</u>	<u>4,453,264</u>	<u>12,028,524</u>
<u>MARYLAND</u>	<u>23,301,407</u>	<u>21,352,432</u>	<u>15,597,557</u>	<u>60,251,396</u>
<u>MASSACHUSETTS</u>	<u>44,973,373</u>	<u>24,283,218</u>	<u>15,944,808</u>	<u>85,201,399</u>
<u>MICHIGAN</u>	<u>32,081,922</u>	<u>30,617,016</u>	<u>33,442,537</u>	<u>96,141,475</u>
<u>MINNESOTA</u>	<u>23,367,543</u>	<u>20,048,499</u>	<u>15,567,676</u>	<u>58,983,718</u>
<u>MISSISSIPPI</u>	<u>6,293,116</u>	<u>12,125,460</u>	<u>19,769,390</u>	<u>38,187,966</u>
<u>MISSOURI</u>	<u>24,668,568</u>	<u>22,608,701</u>	<u>21,742,006</u>	<u>69,019,275</u>
<u>MONTANA</u>	<u>3,190,691</u>	<u>3,454,796</u>	<u>3,618,207</u>	<u>10,263,694</u>
<u>NEBRASKA</u>	<u>10,594,637</u>	<u>7,061,404</u>	<u>6,730,023</u>	<u>24,386,064</u>
<u>NEVADA</u>	<u>2,580,422</u>	<u>7,862,965</u>	<u>5,872,758</u>	<u>16,316,145</u>
<u>NEW HAMPSHIRE</u>	<u>4,581,870</u>	<u>4,816,826</u>	<u>2,889,507</u>	<u>12,288,203</u>
<u>NEW JERSEY</u>	<u>26,374,178</u>	<u>33,340,741</u>	<u>22,018,871</u>	<u>81,733,790</u>
<u>NEW MEXICO</u>	<u>8,307,587</u>	<u>8,147,768</u>	<u>11,004,633</u>	<u>27,459,988</u>

<u>NEW YORK</u>	<u>101,983,998</u>	<u>75,546,985</u>	<u>65,588,289</u>	<u>243,119,272</u>
<u>NORTH CAROLINA</u>	<u>69,639,228</u>	<u>31,857,085</u>	<u>33,654,445</u>	<u>135,150,758</u>
<u>NORTH DAKOTA</u>	<u>2,506,022</u>	<u>2,518,902</u>	<u>2,672,494</u>	<u>7,697,418</u>
<u>NORTHERN MARIANAS</u>	<u>0</u>	<u>0</u>	<u>701,625</u>	<u>701,625</u>
<u>OHIO</u>	<u>70,124,656</u>	<u>45,883,654</u>	<u>38,966,029</u>	<u>154,974,339</u>
<u>OKLAHOMA</u>	<u>24,909,979</u>	<u>13,835,991</u>	<u>17,846,736</u>	<u>56,592,706</u>
<u>OREGON</u>	<u>19,408,790</u>	<u>13,250,714</u>	<u>12,129,731</u>	<u>44,789,235</u>
<u>PENNSYLVANIA</u>	<u>55,336,804</u>	<u>46,153,272</u>	<u>37,227,367</u>	<u>138,717,443</u>
<u>PUERTO RICO</u>	<u>0</u>	<u>0</u>	<u>27,153,207</u>	<u>27,153,207</u>
<u>RHODE ISLAND</u>	<u>6,633,774</u>	<u>3,927,732</u>	<u>3,092,883</u>	<u>13,654,389</u>
<u>SOUTH CAROLINA</u>	<u>9,867,439</u>	<u>15,624,511</u>	<u>21,216,238</u>	<u>46,708,188</u>
<u>SOUTH DAKOTA</u>	<u>1,710,801</u>	<u>3,149,582</u>	<u>3,698,840</u>	<u>8,559,223</u>
<u>TENNESSEE</u>	<u>37,702,188</u>	<u>21,730,813</u>	<u>24,094,711</u>	<u>83,527,712</u>
<u>TEXAS</u>	<u>59,844,129</u>	<u>92,986,891</u>	<u>111,802,871</u>	<u>264,633,891</u>
<u>UTAH</u>	<u>12,591,564</u>	<u>11,256,175</u>	<u>11,746,420</u>	<u>35,594,159</u>
<u>VERMONT</u>	<u>3,944,887</u>	<u>2,219,847</u>	<u>1,924,388</u>	<u>8,089,122</u>
<u>VIRGINIA</u>	<u>21,328,766</u>	<u>27,083,308</u>	<u>22,717,260</u>	<u>71,129,334</u>
<u>VIRGIN ISLANDS</u>	<u>0</u>	<u>0</u>	<u>1,393,581</u>	<u>1,393,581</u>
<u>WASHINGTON</u>	<u>41,883,444</u>	<u>23,818,851</u>	<u>19,334,643</u>	<u>85,036,938</u>
<u>WEST VIRGINIA</u>	<u>8,727,005</u>	<u>6,304,733</u>	<u>8,585,481</u>	<u>23,617,219</u>
<u>WISCONSIN</u>	<u>24,511,351</u>	<u>21,335,385</u>	<u>17,270,415</u>	<u>63,117,151</u>
<u>WYOMING</u>	<u>2,815,041</u>	<u>1,595,732</u>	<u>1,940,145</u>	<u>6,350,918</u>
<u>STATES TOTAL</u>	<u>1,177,524,781</u>	<u>1,136,217,719</u>	<u>1,145,938,064</u>	<u>3,459,680,564</u>

VOUCHER AGENT CONTACT LIST

NO	COUNTY	DIRECTOR FIRST	DIRECTOR LAST	ADD LINE1	ADD LINE2	CITY	ST	ZIP CODE	ZIP CODE EXT	PHONE	FAX
1	ADAMS	Larry	Braden	P.O. Box 1087	521 South Wayne Street	Portland	IN	47371		219-728-0518	219-728-0174
2	ALLEN	Joseph	Conrad	2280 Lake Avenue	P. O. Box 10570	Fort Wayne	IN	46853	00570	219-425-3548	219-422-4041
3	BARTHOLOMEW	Mary	Meredith	P.O. Box 588	1585 Indianapolis Road	Columbus	IN	47202	00588	812-372-8407	812-378-7400
4	BENTON	Joan	Cline	P.O. Box 188	418 Washington Street	Covington	IN	47032		765-793-4881	765-793-4884
5	BLACKFORD	Barbara	Street	P.O. Box 1081	201 E. Charles St	Muncie	IN	47308		765-348-4028	765-741-8860
6	BOONE	Cheryl	Hollingsworth	P.O. Box 803	127 W. Main Street, Ste 311	Lebanon	IN	46052		765-482-0408	765-482-0874
7	BROWN	Mary	Meredith	P.O. Box 588	1585 Indianapolis Road	Columbus	IN	47202	00588	812-372-8407	812-378-7400
8	CARROLL	Sharon	Wood	P.O. Box 4727	960 North 98th Street	Lafayette	IN	47905		765-447-7683	765-447-8882
9	CASS	Michael	Neagher	1801 Smith Street, Suite #300		Logansport	IN	46947			219-722-3447
10	CLARK	DON	RICHARDSON	319 East Main Street		MADISON	IN	47250		812-285-2852	812-285-2884
11	CLAY	Karen	Harding	1801 North 87th Street, Suite 600		Terre Haute	IN	47604	04007	812-252-3952	812-252-1731
12	CLINTON	Sharon	Wood	960 North 98th Street	Po Box 4727	Lafayette	IN	47905		765-447-7683	765-447-8882
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14	DAVIES	DON	RICHARDSON	319 East Main Street		MADISON	IN	47250		812-285-2852	812-285-2884
15	DEARBORN	Beverly	Henry	110 Importing Street	P.O. Box 240	Aurora	IN	47001	00240	812-928-1585	812-928-4475
16	DECATUR	Don	Richardson	319 East Main Street		Madison	IN	47250		765-844-2233	
17	DEKALB	Joseph	Conrad	2280 Lake Avenue	P. O. Box 10570	Fort Wayne	IN	46853	00570	219-425-3548	219-422-4041
18	DELAWARE	Jo Ann	Moscowin	2501 N. Oakwood Avenue	Po Box 111	Muncie	IN	47304	02300	765-284-7508	765-751-0500
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20	ELKHART	Harold	Loewen	2800 Oakland Ave		Elkhart	IN	46517		219-533-1234	
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25	FULTON	Lawrence	Ulrich	1015 Michigan Avenue		Logansport	IN	46947		219-722-5151	219-223-7408
26	GIBSON	Sharon	Buyer	320 South 5th Avenue, Suite A		Princeton	IN	47370		812-388-7539	812-385-2197
27	GRANT	Connie	Rose	428 South Washington Street Ste 327		Marion	IN	46953		765-882-0071	765-851-8558
28	GREENE	DON	RICHARDSON	319 East Main Street		MADISON	IN	47250		812-285-2852	812-285-2884
29	HAMILTON	Kevin P.	Polivick	815 State Road 38 West		New Castle	IN	47382		765-529-4403	765-503-2510
30	HANDCOCK	Kevin P.	Polivick	815 State Road 38 West	P. O. Box 448	New Castle	IN	47382		765-529-4403	765-503-2510
31	HARRISON	Daniel	Lowie	P.O. Box 547		Corydon	IN	47112		812-738-2408	812-738-8281
32	HENDRICKS	Patrick	Cookson	1001 Sycamore Lane	P. O. Box 388	Danville	IN	46122		317-745-7503	317-745-8292
33	HENRY	Kevin P.	Polivick	815 State Road 38 West	P. O. Box 448	New Castle	IN	47382		765-529-4403	765-503-2510
34	HOWARD	Michael	Neagher	1801 Smith Street, Suite #300		Logansport	IN	46947		765-472-0713	219-722-3447
35	HUNTINGTON	John	Niederman	P.O. Box 1001	1152 East State Street	Huntington	IN	46750		219-358-0500	219-358-3141
36	JACKSON	Janice	Reed	210 West Second Street		Seymour	IN	47274		812-523-5188	812-523-8139
37	JASPER	Patricia	Karniak	987 East Leggett Street		Ramsdale	IN	47078		219-888-8071	219-888-5853
38	JAY	Larry	Braden	P.O. Box 1087	521 South Wayne Street	Portland	IN	47371		219-728-0518	219-728-0174
39	JEFFERSON	Deb	Myers	P.O. Box 1159	711 Green Road Ward 4	Madison	IN	47250		812-285-5858	812-752-8004
40	JENNINGS										
41	JOHNSON	Mary	Meredith	P.O. Box 588	1585 Indianapolis Road	Columbus	IN	47202	00588	812-372-8407	812-378-7400
42	KNOX	DON	RICHARDSON	319 East Main Street		MADISON	IN	47250		812-285-2852	812-285-2884
43	KOSCIUSKO	James	Coons	110 East Prairie Street		Warsaw	IN	46580		219-269-8019	219-260-2137
44	LAGRANGE	Joseph H.	Conrad	2280 Lake Avenue	P. O. Box 10570	Fort Wayne	IN	46853	00570	219-425-3548	219-422-4041
45	LAKE	Philip	Lieberman	1010 S. Weinbach Avenue		Evansville	IN	47714		812-479-5084	812-479-8295
46	LAPORTE	Irli	Jankowsky	450 St John Road Suite 101		Michigan City	IN	46360		219-873-1038	
47	LAWRENCE	Judith	Johnson	2415 Mitchell Rd		Bedford	IN	47421		812-279-2167	812-277-0418
48	MADISON	Don	Richardson	319 East Main Street		Madison	IN	47250		812-285-2852	812-285-2884
49	MARION										

